



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, बीरवार, 30 मार्च, 2000/10 चैत्र, 1922

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-171 002, 29 मार्च, 2000

संख्या ई० एन० एन०-एफ० (1)2/2000.—हिमाचल प्रदेश के राज्यपाल, 1 नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश में समाविष्ट राज्य क्षेत्रों में यथा लागू पंजाब एक्टार्डैज ऐक्ट, 1914 (1914 का 1) की धारा 31 और 32 द्वारा प्रदत्त शक्तियों का प्रयोग करत हुए, नमूना-पत्र पर यथा संशोधित हिमाचल प्रदेश सरकार आबकारी एवं कराधान विभाग की अधिसूचना संख्या 1-17/61-ई० एण्ड टी०, दिनांक 28-10-1965 जिसे इसमें इसके पश्चात् उक्त अधिसूचना कहा गया है में तत्काल से निम्नलिखित संशोधन करने के आदेश देते हैं, अर्थात्:—

संशोधन

In the said notification:—

1. In Para 1 (b), 3, 4 & 4-B the following items shall be substituted, namely:—

1. Country Spirit—

(b) Ordinary spiced spirit with 50° proof strength

Rs. 10.00

3. All other sorts of spirits (Indian Made Foreign Spirit) except denatured spirit. Rs. 27.00
4. (a) Indian Made Rum when issued to *ex-servicemen*, Army and I. T. B. P. Troops in forward areas, through C. S. D. or other sources approved by the Government. Rs. 20.00  
(Besides duty, assessed fee at the rate of on Indian Made Rum shall also be levied). Rs. 35.00 per bulk litre.
- (b) Indian Made Rum when issued to troops, *ex-servicemen* and I. T. B. P. through C. S. D. or other sources approved by the Government, in non-forward areas. Rs. 27.00  
(Besides duty, assessed fee at the rate of on Indian Made Rum shall also be levied). Rs. 35.00 per bulk litre.
- (c) Indian Made Foreign Spirit, except Rum, with strength of 25° under proof when issued to troops, *ex-servicemen* and I. T. B. P. through C. S. D. or other sources approved by the Government. Rs. 27.00  
(Besides duty, assessed fee at the rate of Rs. 35/- per bulk litre on Indian Made Foreign Spirit and imported spirit shall also be levied).
- 4 B. Import fee on liquor imported from outside Himachal Pradesh shall be as under:—
- (a) all types of I. M. F. S. including foreign liquor Rs. 6.00 per P. L.
- (b) Malt spirit Rs. 2.50 per bulk litre.
- (c) Neutral spirit *i. e.* extra neutral alcohol Rs. 1.25 per bulk litre.
- (d) Beer Rs. 1.25 per bottle of 650 mls.
- The import fee shall be recoverable at the time of issuing import permits"
2. The existing para II of the said notification shall be substituted, namely:—  
"Manufacture and export duty on:—
- (i) I. M. F. S. (whether duty paid or in bond) Re 0.50 per proof litre.
- (ii) Beer—
- (a) with alcoholic contents upto 5% Re 0.25 per litre
- (b) with alcoholic contents above 5% and upto 8.25% Re 0.40 per bulk litre.
- (iii) Sweet products Re 0.30 per bulk litre
- (iv) Country Liquor Re 0.25 per proof litre
- (v) Malt Spirit Rs. 1.00 per bulk litre.
- (vi) Rectified Spirit Re. 0.25 per bulk litre;

Provided that duty shall not be levied on rectified spirit supplied to the Government and charitable hospitals and dispensaries and educational institutions approved by the Government."

3. Existing para II-A shall be omitted.

4. In para III the following items shall be substituted, namely:—

- |   |  |
|---|--|
| (a) Sweets and Wines containing proof spirit not exceeding 20%.                   | Rs. 1.50 per B. L.   |
| (b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%. | Rs. 2.00 per B. L.   |
| (c) Indian made cider   | Rs. 0.35 per bottle of 650 mls.                              |
| (d) (i) Excise duty on beer upto 5% alcoholic contents                            | Rs. 4.50 per bottle of 650 mls. or Rs. 6.95 per bulk litre.  |
| (ii) Excise duty on beer above 5% but not exceeding 8.25% alcoholic contents.     | Rs. 7.50 per bottle of 650 mls. or Rs. 11.55 per bulk litre. |

प्रदेश शासक,  
हिमाचल प्रदेश/-  
शिमला, मार्च 30, 2000

[Authoritative English text of Excise and Taxation Department notification No. EXN-F(1) 2/2000 loose dated 29-3-2000 as required under Article 348 (3) of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

Shimla-171002, the 29th March, 2000

No. EXN-F (1) 2/2000.—In exercise of the powers conferred by section 31 and 32 of the Punjab Excise Act, of (1 of 1914) as in force in Himachal Pradesh immediately before 1st November, 1996, and read with the Himachal Pradesh Excise Fiscal Orders 1965, the Governor, Himachal Pradesh is pleased to order the following further amendments in the Himachal Pradesh Government (Excise and Taxation Department) notification No. 1-17/64-E & T, dated 28th October, 1965 (hereinafter called the said notification) as amended from time to time, w. e. f. 1-4-2000, namely:—

### AMENDMENTS

In the said notification:—

1. In para 1 (b), 3, 4 & 4-B the following items shall be substituted, namely:—

1. Country Spirit—

(b) Ordinary spiced spirit with 50° proof strength Rs. 10.00

3. All other sorts of spirits (Indian Made Foreign Spirit) Rs. 27.00  
except denatured spirit.

4. (a) Indian Made Rum when issued to *ex-servicemen*, Army and I. T. B. P. Troops in forward areas, through C. S. D. or other sources approved by the Government. Rs. 20.00  
(Besides duty, assessed fee at the rate of on Indian made Rum shall also be levied. Rs. 35.00 per blik litre.
- (b) Indian Made Rum when issued to troops, *ex-servicement* and I. T. B. P. through C. S. D. or other sources approved by the Government, in non-forward areas. Rs. 27.00  
(Besides duty, assessed fee at the rate of on Indian made Rum shall also be levied). Rs. 35.00 per bulk litre.
- (c) Indian Made Foreign Spirit, except Rum, with strength of 25° under proof when issued to troops, *ex-servicemen* and I. T. B. P. through C. S. D. or other sources approved by the Government. Rs. 27.00  
(Besides duty, assessed fee at the rate of Rs. 35.00 per bulk litre on Indian Made Foreign Spirit and imported spirit shall also be levied).

4-B Import fee on liquor imported from outside Himachal Pradesh shall be as under:—

- (a) All types of I. M. F. S. including foreign liquor Rs. 6.00 per P. L.
- (b) Malt spirit Rs. 2.50 per bulk litre.
- (c) Neutral spirit *i. e.* extra neutral alcohol Rs. 1.25 per bulk litre.
- (d) Beer Rs. 1.25 per bottle of 650 mls.

The import fee shall be recoverable at the time of issuing import permits.”

2. The existing para II of the said notification shall be substituted, namely:—

“Manufacture and export duty on:—

- (i) I. M. F. S. (whether duty paid or in bond) Re. 0.50 per proof litre
- (ii) Beer—
- (a) with alcoholic contents upto 5% Re. 0.25 per bulk litre
- (b) with alcholic cntents above 5% and upto 8.25% Re. 0.40 per bulk litre
- (iii) Sweet products Re. 0.30 prr bulk litre
- (iv) Country Liquor Re. 0.25 per proof litre
- (v) Malt Spirti Rs. 1.00 per bulk litre
- (vi) Rectified Spirit Re. 0.25 per bulk litre.

Provided that duty shall not be levied on rectified spirit supplied to the Government and charitable hospitals and dispensaries and educational institutions approved by the Government.”

3. Existing para II-A shall be omitted.

4. In para III the following items shall be substituted, namely :—

(a) Sweets and Wines containing proof spirit not exceeding 20%	Rs. 1.50 per B.L.
(b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%	Rs. 2.00 per B. L.
(c) Indian made cider	Re. 0.35 per bottle of 650 mls.
(d) (i) Excise duty on beer upto 5% alcoholic contents	Rs. 4.50 per bottle of 650 mls. or Rs. 6.95 per bulk litre.
(ii) Excise duty on beer above 5% but not exceeding 8.25% alcoholic contents.	Rs 7.50 per bottle of 650 mls. or Rs. 11.55 per Bulk litre.

By order,

Sd/-

Commissioner-cum-Secretary.

आवकारी एवं कराधान विभाग

अधिसूचना

शिमला-171 002, 29 मार्च, 2000

संख्या ई0 एन्स0 एन0-एफ (1) 2/2000.—हिमाचल प्रदेश, के राज्यपाल पंजाब पुनर्गठन अधिनियम, 1966 (1966 का 31) की धारा 5 के अधीन हिमाचल प्रदेश को अन्तर्गत राज्य क्षेत्रों में यथा प्रवृत्त पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 31 और 32 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, समय-समय पर यथा संशोधित पंजाब एक्साईज फिक्स्ड आर्डर, 1932 (जिन्हें इसके पश्चात् "उक्त आर्डर" कहा गया है) में तत्काल से निम्नलिखित और संशोधन करने का आदेश देते हैं, अर्थात् :—

संशोधन

1. In order 1 of the said orders, for the existing items (1) (b), (3), (4) & (5) the followings shall be substituted, namely:—

“(1) Country Spirit—	
(b) Ordinary spiced with 50° proof strength	Rs. 10.00
(3) (i) All other sorts of spirit (Indian Made Foreign Spirit) except Denatured Spirit.	Rs. 27.00
(3) (ii) (a) Beer with alcoholic contents up to 5%	Rs. 4.50 per bottle of 650 mls. or Rs. 6.95 per Bulk litre.

(b) Beer with alcoholic contents above 5% and up to 8.25%	Rs. 7.50 per bottle of 650 mls or Rs. 11.55 per bulk litre.
(4) (a) Indian Made Rum when issued to ex-servicemen, Army and I. T. B. P. troops in forward areas through CSD or other sources approved by the Government. (Besides duty, assessed fee at the rate of Rs 35.00 per bulk litre on Indian Made Rum shall also be levied).	Rs. 20.00
(b) Indian Made Rum when issued to troops, ex-servicemen, Army and I. T. B. P. troops in non-forward areas through CSD or other sources approved by the Government. (Beside duty, assessed fee at the rate of Rs. 35.00 per bulk litre on Indian Made Rum shall also be levied).	Rs. 27.00
(c) Indian Made Foreign Spirit, except Rum, with strength of 25° under proof when issued to troops, ex-servicemen, and I. T. B. P. through CSD or other sources approved by the Government. (Besides duty, assessed fee at the rate of Rs. 35.00 per bulk litre on Indian Made Foreign Spirit and Imported spirit shall also be levied).	Rs. 27.00
(5) Import fee on liquor imported from outside Himachal Pradesh shall be as under:—	
(a) All types of I.M.F.S. Including foreign liquor	Rs. 6.00 per proof litre
(b) Malt Spirit	Rs. 2.50 per bulk litre.
(c) Neutral Spirit i. e. Extra Neutral Alcohol	Rs. 1.25 per bulk litre.
(d) Beer	Rs. 1.25 per bottle of 650 mls.

The import fee shall be recoverable at the time of issuing import permit."

2. The existing order I-A shall be substituted by the following, namely:—

"I-A (i) A manufacture and Export Duty on I.M.F.S. (whether duty paid or in bond).	Re. 0.50 per P.L.
(ii) Beer with alcoholic contents upto 5%	Re. 0.25 per bulk litre
(iii) Beer with alcoholic contents above 5% and upto 8.25%.	Re. 0.40 per bulk litre
(iv) Sweet products	Re. 0.30 per bulk litre
(v) Country liquor	Re. 0.25 per proof litre
(vi) Malt Spirit	Rs. 1.00 per bulk litre
(vii) Rectified Spirit	Re. 0.25 per bulk litre:

Provided that this duty shall not be levied on rectified spirit supplied to Government and charitable hospitals and dispensaries and educational institutions approved by Government."

3. The existing order 2 shall be substituted by the followings, namely:—

"2. The following shall be the rate of duty on Indian made sweets and wines manufactured under a license:—

- |   |                                  |
|---|----------------------------------|
| (a) Sweets and wines containing proof spirit not exceeding 20 per cent.                           | Rs. 1.50 per bulk litre          |
| (b) Sweets and wines containing proof spirit exceeding 20 per cent but not exceeding 30 per cent. | Rs. 2.00 per bulk litre          |
| (c) Indian Made Cider   | Rs. 0.35 per bottle of 650 Mls." |

4. The existing order 3, 5 and 5-A shall be omitted.

आदेश द्वारा,

हस्ताक्षरित/-  
आयुक्त एवं सचिव ।

[Authoritative English text of Excise and Taxation Department Notification No. EXN-F (1) 2/2000, dated 29-3-2000 as required under Article 348(3) of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

*Shimla-171002, the 29th March, 2000*

**No. EXN. F (1) 2/2000.**—In exercise of the powers conferred by section 31 and 32 of the Punjab Excise Act, 1914 (1 of 1914) as in force in the territories transferred Himachal Pradesh under section 5 of the Punjab Recognition Act, 1966 (31 of 1996), the Governor, Himachal Pradesh is pleased to order the following further amendments in the Punjab Excise Fiscal Orders, 1932 as amended from time to time (hereinafter called the 'said order') w.e.f. 1-4-2000, namely :—

### AMENDMENTS

1. In order 1 of the said orders, for the existing items (1)(b), (3), (4) & (5) the followings shall be substituted, namely :—

"(1) Country Spirit—

- (b) Ordinary spiced with 50° proof strength.

Rs. 10.00

(3) (i) All other sorts of spirit (Indian Made Foreign Spirits) except Denatured Spirit.	Rs. 27.00.
(ii) (a) Beer with alcoholic contents up to 5%	Rs. 4.50 per bottle of 650 mls. or Rs. 6.95 per bulk litre.
(b) Beer with alcoholic contents above 5% and upto 8.25%.	Rs. 7.50 per bottle of 650 mls. or Rs. 11.55 per bulk litre.
(4) (a) Indian Made Rum when issued to <i>ex-servicemen</i> , Army and I. T. B. P. Troops in forward areas through CSD or other sources approved by the Government.	Rs. 20.00
(Besides duty, assessed fee at the rate of Rs. 35.00 per bulk litre on Indian Made Rum shall also be levied).	
(b) Indian Made Rum when issued to troops, <i>ex-servicemen</i> , Army and I. T. B. P. troops in non-forward areas through CSD or other sources approved by the Government.	Rs. 27.00
(Besides duty, assessed fee at a the rate of Rs. 35.00 per bulk litre on Indian Made Rum shall also be levied).	
(c) Indian Made Foreign Spirit, except Rum, with strength of 25° under proof when issued to troops, <i>ex-servicemen</i> , and I. T. B. P. through CSD or other sources approved by the Government.	Rs. 27.00
(Besides duty, assessed fee at the rate of Rs. 35.00 per bulk litre on Indian made of Foreign Spirit and Imported Spirit shall also be levied) :	
(5) Import fee on liquor imported from outside Himachal Pradesh shall be as under:—	
(a) All types of I.M.F.S. including foreign liquor.	Rs. 6.00 per proof litre
(b) Malt Spirit	Rs. 2.50 per bulk litre
(c) Neutral Spirit <i>i.e.</i> Extra Neutral Alcohol	Rs. 1.25 per bulk litre
(d) Beer	Rs. 1.25 per bottle of 650 mls.

The import fee shall be recoverable at the time of issuing import permit."

2. The existing order I-A shall be substituted by the following, namely:—

"I-A(i) A manufacture and Export Duty on I.M.F.S. (whether duty paid or inbond).	Re. 0.50 per P. L.
(ii) Beer with alcoholic contents upto 5%	Re. 0.25 per bulk litre
(iii) Beer with alcoholic contents above 5% and upto 8.25%.	Re. 0.40 per bulk litre



(iv) Sweet products	Re. 0.30 per bulk litre
(v) Country liquor	Re. 0.25 per proof litre
(vi) Malt Spirit	Re. 1.00 per bulk litre
(vii) Rectified Spirit	Re. 0.25 per bulk litre:

Provided that this duty shall not be levied on rectified spirit supplied to Government and charitable hospitals and dispensaries and educational institutions approved by Government."

3. The existing order 2 shall be substituted by the followings, namely:—

"2. The following shall be the rate of duty on Indian made sweets and wines manufactured under a license:—

(a) Sweets and wines containing proof spirit not exceeding 20 per cent.	Rs. 1.50 per bulk litre
(b) Sweets and wines containing proof spirit exceeding 20 per cent but not exceeding 30 per cent.	Rs. 2.00 per bulk litre
(c) Indian Made Cider	Rs. 0.35 per bottle of 650 mls."

4. The existing order 3, 5 and 5-A shall be omitted.

By order,  
Sd/-  
Commissioner-cum-Secretary.

